

THE INTERNATIONALIZATION OF POLISH AND GERMAN ENTERPRISES – COMPARATIVE ANALYSIS

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Purpose: The purpose of the paper is to recognize and characterize the process of internationalization of Polish and German enterprises and to identify the differences in the globalization process of these entities on the basis of a comparative analysis.

Design/methodology/approach: The adopted research process oriented towards achieving the purpose of the work was multi-stage, embracing the analysis of source literature, performing qualitative empirical research using the case study method, conducting in-depth interviews with managers of Polish and German enterprises, using the qualitative content analysis technique in the diagnosis, and developing case studies of Polish and German enterprises.

Findings: The study made it possible, among others, to identify the course of the internationalization process, forms and markets of foreign operations, the rationale of Polish and German enterprises for undertaking internationalization, and to isolate differences in foreign operations between the entities under study.

Research limitations/implications: The research results presented in this paper used a qualitative approach. One of the limitations is that qualitative research is generally based on smaller samples. Future research can use the demonstrated qualitative findings as important source of information for forthcoming quantitative studies, e.g. the ones conducted on large quoted samples, and they can also provide a basis for formulating and developing hypotheses in quantitative studies.

Practical implications: The applied value of the results of the study and the obtained identifications is that they can be used by Polish entities in their ongoing or planned expansion into foreign markets. They can also constitute a recommendation for government and local agencies in terms of supporting enterprises in their foreign endeavours. The results of the study of German entities can be significantly meaningful for managers of Polish companies, allowing them to apply best practices in the process of internationalization of their enterprises.

Originality/value: The comparative analysis of Polish and German companies indicates the existence of differences in the internationalization processes of the surveyed companies, the identification of these differences provides valuable insight and tips for researchers and practitioners. The paper is aimed at both scientists and practitioners.

Keywords: internationalization, Polish enterprises, German enterprises, case studies

Category of the paper: research paper.

1. Introduction

The internationalization of Polish companies is a relatively novel phenomenon, since back in 1990 the export of Polish business entities amounted to merely 14.3 billion USD (GUS, 2024). Over the past several years, there has been a significant increase in the export of Polish corporate bodies, which in 2023 reached the value of 381.9 billion USD (GUS, 2024). The main conditions for the internationalization of Polish businesses were the process of transformation of the Polish economy, especially the political transitions, the introduction of a market economy and the adaptive changes introduced by economic entities to conform to new market conditions as well as Poland's accession to the structures of the European Union (EU). An important element of the process of internationalization of the entities was Poland's accession to the EU. In consequence, Polish companies gained easier access to the EU market, making their first attempts at internationalization at that time. The prerequisite for undertaking research on the internationalization of companies was a literature review and the results of my earlier research (Komor, Kuehn, 2013; Komor, 2017; Komor, 2020), which revealed the need to deepen theoretical and empirical research of the process of internationalization of Polish entities.

Due to the fact that most Polish enterprises have only recently initiated the process of internationalization, it was resolved to include also German enterprises in the study, because Germany is the leading global, and largest European exporter, and German entities have many years of experience in internationalization on global markets. In 2023, German exports exceeded 1,589 billion EUR, and Polish exports amounted to over 353 billion EUR (Eurostat, 2024). Germany is the largest European economy, while Poland is the largest economy among the new EU member states and the share of Polish goods and services exports to Germany was 27.9% in 2023 (GUS, 2024). Therefore, it seems interesting to present the internationalization of Polish enterprises in the context of the internationalization of German entities.

Based on the above, for the purposes of the research, the following proposition (P1) was established: There are differences in the process and method of internationalization between Polish and German companies.

The purpose of the article is to identify and characterize the internationalization process of Polish and German enterprises and to identify the differences in the globalization process of these entities based on a comparative analysis.

The adopted research process oriented towards achieving the purpose of the work was multi-stage, embracing the analysis of source literature in the first place, then conducting qualitative empirical research using the case study method, including conducting in-depth interviews with managers of Polish and German enterprises. Then, by the means of the qualitative content analysis technique according to P. Mayring in the process of identification, reports were developed and the results of enterprise studies were presented.

2. Theoretical background

Internationalization, a concept that is often cited in the literature on the subject, can be defined as engagement of a company in any form in foreign markets. Internationalization of a company means “the process of adapting the firms’ operations (i.e. strategy, structure, resources) to international environments” (Calof, Beamish, 1995, p.116). It can be defined as “the process through which a firm moves from operating solely in its domestic marketplace to international markets” (Amdam et al., 2020, p. 1; originally: Javalgi et al., 2003, p. 185). Internationalization can be perceived as a means to increase production and revenues, fully utilize the resources of companies, e.g. financial or human, save costs, increase profitability as well as take advantage of the opportunities created by foreign markets (Braunerhjelm, Halldin, 2019). It is important to note that internationalization is a phenomenon affecting the whole company, in which all departments work together to meet expansion goals and take advantage of opportunities in foreign markets.

The source literature is abundant in theories and models explaining the process of internationalization of enterprises. The most well-known and widespread include: the product life cycle theory (Vernon, 1966), the eclectic paradigm theory (Dunning, 1980, 1988), the Uppsala internationalization model (Johanson, Wiedersheim-Paul, 1975; Johanson, Vahlne, 1977), the behavioral theory of foreign direct investment (Aharoni, 1966), innovative stage models of internationalization (Bilkey, Tesar, 1977; Reid, 1981), models of early and rapidly internationalizing firms (Rennie, 1993; McDougall et al., 1994). Some of these concepts will be discussed below.

The Uppsala internationalization model (Johanson, Wiedersheim-Paul, 1975; Johanson, Vahlne, 1977) formulated on the basis of empirical research conducted through case studies in Swedish enterprises, was proposed in the 1970s. In the following years, it was further developed and expanded to include new elements, such as nine situations of internationalization or an adjustment of the model to a network approach (Vahlne, Nordstrom, 1993; Johanson, Vahlne, 2009). In this model, internationalization is a process within which evolutionary, stage-based and incremental internationalization occur, while the model is dynamic in nature. The model has two basic theoretical elements: patterns of internationalization divided into the so-called Establishment Chain and Psychic Distance Chain and the model of Internationalization consisting of dynamic elements, i.e. Commitment Decisions and Current Activities as well as static elements, i.e. Market Knowledge and Market Commitment (Johanson, Wiedersheim-Paul, 1975, pp. 306-309; Johanson, Vahlne, 1977, pp. 26-31; Johanson, Vahlne, 1990, pp. 11-15, Johanson, Vahlne, 2009, pp. 1412-1423). Establishment Chain is a time pattern related to the choice of forms of foreign markets entry, meaning the distance from the company's home country. It distinguishes the following forms: irregular export activity, export through independent representatives, establishment of a foreign sales agency, foreign production units.

Once the next form of internationalization is achieved, the level of foreign resource engagement and the risks involved as well as knowledge and experience in operating on the external market related to the learning process increase accordingly. Psychic Distance Chain is a time and incremental pattern, within which internationalization is initiated on the markets of trusted countries, i.e. with a similar psychic distance. Obtaining the learning effect, acquiring knowledge and experience in countries with low psychic distance means that entering the markets of countries previously perceived by the company as markets with high psychic distance is associated with reducing the aforementioned distance. The Uppsala model contains dynamic and static elements. Commitment Decisions is a dynamic component referring to decisions regarding the course of internationalization generating economic effects and doubts related to the scope of resource engagement and accepted market risk abroad. Current Activities is also a dynamic part of the model. By the means of ongoing business activities out of the country, the entity gains experience by continuous repetition of activities of a learning process nature, in which the passage of time is of significant importance. Market Knowledge is a static part referring mainly to knowledge, which is the result of learning process in the framework of internationalization. The model distinguishes different types of knowledge: objective Knowledge, experiential Knowledge, general Knowledge, market specific Knowledge.

The static element is also Market Commitment understood as the size and structure of resource connections with the foreign market, with the transition to higher forms of internationalization, the involvement of the organization's resources abroad increases.

Innovative models of internationalization were created at the turn of the 1970s and 1980s, they are dynamic and sequential models related to the enterprise learning strategy within the export framework. They are based on the E.M. Rogers' (1962) diffusion of innovations model, which distinguishes the following stages of the adaptation process: awareness, interest, evaluation, testing and adaptation. The most famous include: W.J. Bilkey & G. Tesar (1977), S.D. Reid (1981), S.T. Cavusgil (1980). In subsequent years, these models were augmented, and new, extended concepts appeared on the basis of empirical research. For example, Lim et al. (1991) presented an interesting four-stage model consisting of the following phases: awareness (searching for primary and secondary information on export opportunities), interest (interest in exporting products to foreign markets, doing business with foreign customers, recognizing opportunities on the foreign market), intention (chance to become the main exporter in the industry and the readiness of the company to start exporting), adaptation (status of a firm with regard to export adoption and export intensity). Thereafter, D. Crick (1995) proposed a three-stage model distinguishing non-exporters, passive exporters and active exporters. In the following years, supplementary concepts of innovative models of internationalization were presented. R. Wickramaseker & E. Oczkowski (2006) presented a model introducing an additional stage called trial, and distinguishing the following phases: awareness (export is not profitable, no interest in export, enterprise oriented towards the domestic market), interest (entity interested in recognizing opportunities and products on the foreign market), trial

(assessment of benefits from export, undertaking export attempts and gathering experience), adaptation (enterprise engaged in export activities, undertaking export on new markets). In turn, having in mind the needs of small and medium-sized enterprises, T.Y. Shih et al. (2023) proposed a model consisting of: pre-exporter stage, early exporter stage, established Exporter stage. All innovation models assume that there is a learning process related to export at different stages, which is an innovation for the enterprise. Foreign expansion can be understood as the adoption of innovative behaviors, within which the selection of the country and recognition of prospective sales opportunities on foreign markets are the main elements of export as a process of implementing innovation. The innovative models of internationalization differ from each other to a small extent, as they mainly concern the motives for undertaking export, the number of individual export phases, e.g. three, four or five, or the determination of the stage at which enterprises begin permanent export. Innovation models of internationalization have certain weaknesses related to the lack of a uniform theory and a single model, problems in delimiting individual stages or not taking into account other forms of expansion into foreign markets, e.g. foreign direct investment.

In the early 1990s, the literature on the subject was further expanded on the concept of early and rapid internationalization, which was an outcome of phenomenon of newly established entities, especially small and medium-sized ones, which began internationalization process soon after their establishment (Rennie, 1993; Oviatt, McDougall, 1994; McDougall et al., 1994). At that time, in the paper by M. Rennie (1993), the term *born global enterprises* appeared, which referred to entities that were mainly technological or IT start-ups that exploited a competitive advantage based on knowledge, which began internationalization promptly after their inception and achieved significant revenues from sales in foreign markets. The definition proposed by B. Oviatt & P. McDougall (1994, 49) defines the term *international new ventures* as "a business organization that, from inception, seeks to derive significant competitive advantage from the use of resources and the sale of outputs in multiple countries". It should be noted that there is no unanimity in the literature regarding the terminology of the so-called early and rapidly internationalized enterprises called, among others, *born global*, *international new ventures*, *born-international* (Renni, 1993; Oviatt, McDougall, 1994; Kundu, Katz, 2003). However, one can distinguish characteristic features of these entities relating to internal factors, i.e. the experience and background of the founder and the global vision of the founder at the time of the company's establishment; external factors, i.e. globalization of production and markets, technological progress in the field of information and communication technologies as well as factors driving early and accelerated internationalization, i.e. niche markets with innovative products for globally dispersed customers, online sales or activities in industries using technology and knowledge (Escandon-Barbosa et al., 2019). Individual researchers of the phenomenon of early and fast internationalization present different opinions as to the time span between the establishment of the enterprise and the onset of internationalization (e.g. up to two,

three or six years) and the size of exports of enterprises considered as early and rapid internationalization (e.g. foreign revenues from 5% or 25% of the total revenues of the enterprise). (McDougall, Oviatt, 1996; Zahra et al., 2000, Kuivalainen et al., 2007). The following distinctive features of early and rapid internationalization enterprises can be distinguished: they introduce innovative, novel, and unique products to the market; the leadership of these firms is frequently supported by change agents (founders or employees) who are advocates of the export initiative, have an entrepreneurial orientation and are convinced that it is possible to reach international customers all over the world; these entities effectively build networks of global collaborators, e.g. distributors or representatives, global companies are more often established in small domestic markets (Cavusgil, Knight, 2015). It should be noted that there are many concepts trying to explain the phenomenon of companies that internationalize early and rapidly in the literature on the subject, however, there is no single, universally recognized theoretical model concerning such companies.

3. Research method

In the empirical study, which was exploratory in nature, the case study research method was applied, embracing secondary and primary information sources (based on in-depth interviews), whereas the qualitative content analysis method according to P. Mayring (2022a, 2022b) was used in the analysis of the said data.

Case study research can be described as "an in-depth study of phenomena and processes in their actual environment" (Czakoń, 2013, p. 111). It is an important scientific method of acquiring knowledge about current economic processes, including the processes of internationalization of enterprises. The implemented qualitative research allowed for learning about phenomena, relations and activities occurring within the internationalization framework. For this purpose, the method of case study research of Polish and German enterprises was employed, which by the means of its exploratory nature, also provided information regarding, among others, the reasons for undertaking internationalization or the course of the internationalization process of Polish and German enterprises.

The literature on the subject lacks a strictly defined procedure for conducting a case study, however, some authors suggested successive stages of proceedings used in conducting such a study (Yin, 2015; Czakoń, 2013; Schoegel, Tomczak, 2009). The discussed study was divided into the following stages: creating a research project and formulating research questions, preparing a study project, developing data collection tools and conducting field research, data analysis and evaluation, case study report.

In the first stage of the study, the assumptions of the case study were adopted, the procedure scheme and the subject, purpose, scope of the study were determined, as well as the research

questions were formulated. At this stage, the criteria of methodological rigor were taken into account. It was inferred that evidence would be collected from Polish and German enterprises. The purpose of the article is to identify and characterize the process of internationalization of Polish and German enterprises and to identify, based on a comparative analysis, the differences in the internationalization of these entities. For the purposes of achieving the aim of the work, the following research questions were formulated:

- How did the internationalization process of the surveyed enterprises proceed?
- How and on which markets do the enterprises conduct foreign operations?
- What was the rationale for undertaking internationalization?
- Are there any differences in internationalization between Polish and German enterprises and what is their nature?

In the next stage, which was the preparation of the project of the study, it was decided to conduct multiple case studies (Eisenhardt, 1989) in Polish and German entities. The foreign experience of Polish companies is negligible; therefore, it was decided to conduct supplementary case studies of German companies with long experience in internationalization of their business activity. The method of collecting information and secondary and primary data as well as the method of analyzing evidence to elicit answers to the formulated research questions were also determined. For the purposes of this study, a deliberate selection of cases of four Polish and German companies was made, taking into account the criteria enabling elicitation of answers to the posed research questions. Then, contacts with entities were established in order to identify people in the company knowledgeable about the internationalization process and to schedule appointments to conduct in-depth interviews. It was also decided to triangulate information collection techniques to ensure the convergence of evidence from different data sources (secondary and primary). Qualitative content analysis was used in the analysis of primary data gathered during the interviews (Komor, Grzyb, 2023).

In the third stage of the research, data collection tools were developed and fieldwork was conducted. In the performed case studies, some secondary data was available prior to the interview, i.e. articles in magazines and press, publications of industry reports, statistical data, as well as information from the websites of the company and its foreign subsidiaries and other external websites. The remaining pieces of information were obtained during the interviews, during which the interviewees were asked to provide internal data, reports, brochures, presentations or other materials. A partially standardized interview scenario, which contained a range of issues related to the process of internationalization of enterprises, was prepared. In order to determine the correctness of the prepared scenario, a pilot interview was conducted, after which some corrections were made. The scenario was prepared in Polish, and then, in order to verify the translation correctly, it was translated from Polish into German and again from German into Polish (Brislin, 1970). The interviews with the managers of the enterprises were conducted by the author of this paper. In the case of German companies, they took place at the headquarters of entities in Germany. All interviews were conducted between 2023 and 2024.

The respondents were representatives of the management staff acquainted with knowledge about the internationalization of the company, in most cases representatives of the first level of management, i.e. president, board member, export director. Accordingly, in individual cases of Polish enterprises, these were representatives of the second level of management. The length of the interviews ranged from about 49 to 93 minutes. In order to ensure precise and correct analysis of the collected primary data, the interviews were recorded on electronic media and notes were taken, and then the full version of the recording was transcribed using the "F4" program, providing the basis for the future qualitative content analysis.

In the penultimate stage, all collected data was analyzed and evaluated. In the discussed study, the analysis was based on evidence obtained from both primary data (conducted expert interviews) and secondary data (collected internal and external information). For this purpose, the qualitative content analysis method according to P. Mayring (2022a; 2022b; Komor, Grzyb, 2023), used for identifications in the field of management and quality sciences, was applied. It is being an increasingly used technique of analysis, evaluation and interpretation in economic sciences, as a method of analyzing material in qualitative research. It consists in evaluation and interpretation through systematic analysis carried out according to a scheme based on fixed rules of procedure, simultaneously creating categories or systems of categories and thus enabling the analysis of the research material in a methodically controlled manner. Due to the exploratory nature of the study, an inductive model of procedure was adopted in the analysis. Three techniques were used in the conducted qualitative content analysis: summarizing (reduction and compression of the source material, explicative (introducing explanations to unclear parts of the original material or taking into account additional contextual information) and structural (isolating and summarizing certain topics, problems and aspects from the material) (Mayring, 2022b). In the course of the analysis, particular importance was attached to the structural content analysis, which was used to conduct comparative case studies of Polish and German companies. In the discussed study, the MAXQDA 2020 program was used to support data analysis.

In the last stage of the study, case study reports of Polish and German enterprises were developed and included in the following subsection of this article. They contain comprehensive information on the enterprises studied, refer to the research questions and the purpose of the work stated at the beginning of the study, and present the results of the conducted research.

4. Case studies of Polish and German companies

Descriptions of individual case studies, created on the basis of the content analysis conducted according to P. Mayring and the analysis of other collected pieces of information and materials are presented below. In all the conducted case study research, primary data, i.e. the results of the analysis of in-depth interviews, and other secondary data were used.

4.1. Case study of Universum-BLC sp. z o. o.

The Universum-BLC sp. z o.o. company was established as a family business in 1999 in Gdynia. Since its foundation, it has been involved in international freight forwarding services and services related to comprehensively represent the client's interests before customs authorities. Over 97% of customers are foreign companies. The rationale behind the internationalization was the experiential knowledge of the founder in the forwarding industry. In 2023, the company employed approximately 75 employees, including 35 people in the headquarters in Gdynia, and the revenue from the business amounted to several dozen million PLN. In the initial period of activity, these were services related to sea and land forwarding and customs clearance. As the company developed, it also began to offer rail and air forwarding services, customs warehousing and temporary storage, and oversized goods forwarding. The company specializes in organizing the logistics chain in every part of the world, but does not offer forwarding services on the domestic market. Therefore, the company can be considered a so-called early and rapidly internationalized company. Universum specializes in forwarding activities to Eastern European countries (Ukraine, Kazakhstan, Belarus, Russia, Georgia, Armenia, Azerbaijan) and the Middle East (Turkey, Iran, Iraq) and China. As the Respondent accounts: "our main role is that a customer comes to us with their own goods and we have to take care of logistics from point A to point B, from the shipper to the final recipient, including sea, road and rail transport, plus all customs documentation, and we do all of that." Most of the commissions combine sea transport with road transport and customs clearance. Just a year after its inception, i.e. in 2000, the company established a subsidiary in Guangzhou in China. Then, in 2007, a representative office in Hamburg and in 2012 in Przemyśl and Lviv in Ukraine. In the following years, branches were established in Kaliningrad in Russia in 2018, and in Tbilisi in Georgia in 2021. All foreign branches, except for China and Georgia, are also customs agencies. Each foreign branch hires several employees. Additionally, the company has domestic branches located in Zielona Góra and Przemyśl. As it is observed contextually by the Respondent: "the customer can choose where it is more convenient for them to store their goods, because sometimes the goods arrive in a container and the customer asks not to unload them in Gdynia but in Przemyśl, because for example, it is more convenient for them there, because then they will travel in a small bus and will collect the goods there in batches". The company has been expanding dramatically since 2019. The outbreak of war in Ukraine in 2022 boosted company's top-line growth. At that time, the company was contracted for the transport of goods from ports in Western Europe and Gdynia owing to the fact that Ukrainian ports ceased to operate and customers from Ukraine rented company's warehouses to store their commodities. Currently, freight forwarding on this market constitutes a significant revenue share. The pandemic and the energy crisis had no impact on the business. The company is a logistics partner of non-governmental organizations providing humanitarian aid such as the UN, IHRC, UNHCR, BRICS.

4.2. Case study of AC S.A.

The AC company is a joint-stock company dealing in the segment of power supply systems for automotive industry, car electronics and distribution of car parts. It is the largest Polish, and third largest producer of LPG installations in the world, and a leader on the Polish market. In 2023, the entity generated revenues of 260 million PLN and employed 739 people. When the company was established in 1986 as Wytwórnia Części Samochodowych (Car Parts Manufacture), the business profile of the enterprise was related to the production of oil heaters for diesel engines and car parts. In 1988, thus shortly after its establishment, the company went into partnership with an Italian contractor and initialized its first export activities. In the mid-1990s, the company underwent business transformation, which caused it to withdraw from the production of heaters in favor of other products. The production of small LPG installations for cars was launched, gradually expanding it to include its own electronic products, i.e. controllers for LPG installations, up to the production of its own LPG installation systems, also containing its own mechanical sets, i.e. reducers or injectors.

Thereupon, the entity established cooperation with a German contractor in the area of production and export of cable harnesses and electronic sets for trailer hitches for campers in the form of contract manufacturing, the cooperation, which is still ongoing, constitutes a significant part of the company's revenues and exports. In subsequent years, the entity tried to adapt its products to market requirements and in 1999 created its own brand STAG, offering technologically advanced sequential electronic controller systems for car LPG installations. The company then began to expand not only to the markets of neighboring countries, such as Belarus, Russia, and Ukraine, but also to African countries (e.g. Algeria, Kenya), South and Central America (e.g. Peru, Mexico), and Asia (e.g. Uzbekistan, Turkey, India, Thailand, and China). As the respondent reveals: the adopted strategy of geographic diversification was helpful in a situation when, for example, Thailand was the main export destination, and at some point..., the military junta took over..., and then we lost that market overnight. Poland's accession to the EU facilitated exports to EU countries. In the following years, the company expanded abroad. In 2014 the company established a branch in Peru, which is an important sales market, because therein the company converts brand new cars and equips them with STAG systems. The reasons for expanding operations abroad were multifaceted and included: the openness and vision of the then owners focused on export, proximity to eastern markets and, later, diversification of export in many markets due to securing the production volume in Poland.

The pandemic reduced demand for LPG installations, while sales of cable harnesses to a partner in Germany soared. The energy price rise had a small impact on the company due to the fact that the production process in this segment is not energy-intensive, while the war in Ukraine affected the company significantly, because it was an important sales market.

The STAG brand is sold in over 50 countries worldwide, in which the company has distributors and expands cooperation with garages. Up to the present moment, the STAG LPG systems have been installed in over 5 million cars worldwide. Currently, approximately 70% of AC S.A.'s sales revenue is export, including 50% of automotive LPG systems and 20% of trailer hitch kits for the German partner.

4.3. Case study of Trefl S.A.

Trefl S.A. is a family business established in 1985 in Sopot by Kazimierz Wierzbicki for the purpose of small-scale production of jigsaw puzzles. At present, the company is one of the largest jigsaw puzzle manufacturers in Europe and is present in many markets worldwide. The headquarters are located in Gdynia and all shares belong to the Wierzbicki family. In 2023, the company generated revenue of 294.1 million PLN and employed approximately 850 staff members. The Trefl Group consists of production, trade, media and sports entities. The company deals in designing, manufacturing and distributing games, toys and puzzles. The firm offers a range of about 2,000 products divided into the following groups: jigsaw puzzles, games and cards, toys, books and Trefliki. The company is licensed by many brands, e.g., Disney, Hasbro and Mattel, and uses the assets in the production of individual products.

A few years after its foundation, the company established cooperation with a license partner, The Walt Disney Company. This was a breakthrough period in the company's development, in 1991 the company began selling jigsaw puzzles featuring Donald Duck. As the respondent accounts, "we are the only manufacturer of wooden puzzles that has a Disney license for the whole world and no other company has it, only us, so we try to build a competitive advantage." Obtaining a license that was not geographically bound to the Polish market was also a drive for foreign expansion. Furthermore, the incentive to expand into foreign markets was manifold and can be attributed to the saturation of the domestic market in the jigsaw puzzle segment, expansion of the sales market, building a global brand and the owner's vision of a global business. Currently, Trefl exports toys to over 50 countries on 5 continents, conducting sales in the B2B model in cooperation with foreign partners and distribution agents as well as the largest retail chains. In individual markets, the company cooperates with strategic distributors, but also smaller agents. The company does not have its own stores and its online sales are negligible. Revenues from foreign sales constitute around 60% of the company's total revenues. It has branches in Germany, the USA, the Czech Republic and Slovakia. The most important foreign markets are Germany, Great Britain, the Scandinavian countries and France. As the respondent contextually observes: "Germany is a very important market for us and at the same time very difficult for various reasons... However, it is an important market for us, it is a very absorbent market, we have not only jigsaw puzzles but also board games, so we try as much as possible to enter this market with games with increasing success, we also undertake a lot of PR activities in this area to build Trefl's recognition." Most of the revenue from foreign sales are jigsaw puzzles (about 70%), then board games and toys (about 20%) and a small range of Trefliki licenses.

The pandemic had a positive impact on the entire industry because the introduced restrictions on leaving home resulted in an increase in sales of games and jigsaw puzzles. During this period, the company's revenues and profits increased significantly. In turn, the war in Ukraine had a negative impact on the company's revenues due to the decrease in sales on the Ukrainian market and the company's termination of operations on the Russian market. The related energy crisis led to surge in energy costs, which in turn caused a significant increase in production costs at the plant in Gdynia.

4.4. Case study of Pronar sp. z o. o.

The Pronar sp. z o.o. company was founded in 1989 in Narew, where the company's headquarters are still located. Over 3,000 employees are on the payroll in 9 production plants, and revenues amounted to approximately 1.3 billion PLN in 2023. The company is owned by 3 local entrepreneurs. Initially, the company dealt in the export and import of agrifood products and mineral fertilizers. Just after a year in the business, the company began exporting fruit and vegetables to Belarus. Under the barter agreement, payment for the goods were Belarus tractors, which the company then resold in Poland. In 1993 the firm began producing its own tractors under the Pronar brand. In the following years, the company's business profile changed, and so the entity's focus moved toward agricultural machinery and equipment for municipal, recycling and transport industries. For this purpose, the factory in Narew was streamlined and adapted to the needs of production processes in the new lines of business and new production plants were put in motion. In connection with the above, the company undertook a large-scale international expansion in the second half of the 1990s. The main reasons for the venture were more effective use of production capacity in plants in Poland as well as a limited domestic sales market for manufactured products. Currently, the foreign sales in the segment of agricultural machinery constitute approximately 70%, in the segment of components and parts, including disc wheels, over 70%, and in the segment of municipal and recycling machines about 50%, which means that revenues from foreign sales constitute approximately 65-70% of the total revenue of the company. The firm specializes in the production of agricultural machinery and equipment as well as machinery for municipal, recycling and transport industries. Moreover, the firm is a manufacturer of pneumatic and hydraulic system parts, axles and suspension systems for trailers, and it also produces plastic components. As the respondent said while describing Pronar, "it is currently the largest manufacturer of agricultural machinery, trailers, recycling machines for waste sorting, as well as municipal machines and components in Poland, as well as the world's second largest producer of disc wheels for all slow-moving tractors." Pronar exports its products to markets on five continents, i.e. Europe, Africa, Asia, North and South America. The foreign expansion is based on export forms and a developed network of distributors and agents on many markets. Important export markets include Germany, France, Lithuania, the Czech Republic, Slovakia and Kazakhstan. The respondent accounts: "Pronar

is the second most frequently purchased trailer brand in Germany, it sells very well in Germany." The company has no foreign branches, which makes it difficult to service equipment, because in the event of a breakdown both mechanics and parts have to be transferred from Poland. In recent years, the importance of export in the segment of municipal, recycling and transport machinery has been on the increase.

The Covid-19 pandemic did not influence Pronar's operations significantly. However, the war in Ukraine and the surge in energy prices have a perceptible negative impact on the entity's operations. Sales of products on the Russian market were discontinued and exports to Ukraine were curbed. The manufacturing costs were driven up due to energy-intensive production, which resulted in the need to reduce other costs in the company, e.g. slimming down staff.

4.5. Case study of Ara AG

Ara AG was founded in 1949 in Langenfeld, Germany, and is a leading footwear manufacturer on the European market. Since its establishment it has been owned by the Röseler family. The company manufactures and retails footwear for children, women and men. Until 2023, the Ara Group included the following companies: Ara Shoes AG (women's footwear under the Ara and Jenny brands and men's footwear under the Ara brand), Lloyd Shoes GmbH (men's and women's footwear under the Lloyd brand), Salamander GmbH (retail sales of women's and men's footwear under the Salamander brand and children's footwear under the Lurchi brand). On top of that, since 1997 the company has been a 49.9% shareholder in the Austrian footwear manufacturer Legero, which offers the Legero, Superfit and Think! brands. Between 2011 and 2023 the entity owned Delki, an Austrian footwear retailer responsible for the expansion into the markets of Central and Eastern European countries. In 2022 Ara AG employed over 6,000 people and generated revenues of around half a million euros. The group produced over 6 million pairs of shoes in their production plants in Germany, Portugal and Indonesia.

The process of internationalization of Ara began in the second half of the 1970s on the Austrian market. The undertaking of internationalization was driven by expanding sales markets for its products. Currently, footwear is exported to over 70 countries around the world. The most important markets include Austria, France, the USA, Canada, the Netherlands, Italy, Belgium, Switzerland and the United Kingdom. In Germany, the company has 6 of its own brick-and-mortar stores in the form of outlets and its additional online sales generate 2% of revenues. Additionally, by 2023, it had 180 conventional stores through the Salamander retail chain. The share in revenues from foreign sales is about 62% of total revenues. In countries where the company has no foreign branches, operations are most often conducted through independent agencies (operating on a commission basis) acting and signing contracts on behalf of the company. Then the headquarters in Germany issues invoices directly and delivers footwear to foreign chains stores. Until 2023, Ara had foreign branches and brick-and-mortar retail stores in Belgium, the Netherlands, France, the Czech Republic, Poland, the USA, Canada and Hungary. As observed contextually by the respondent "we started internationalization

relatively early, especially in the form of foreign branches, due to having our own stores abroad." Owing to the failure of achieving the planned sales volume in Central European countries, i.e. in Poland, the Czech Republic and Hungary, and low brand awareness, branches and brick-and-mortar stores were closed on 31.12.2023. Sales are maintained on these markets through independent foreign agents, who are the former chairpersons of Central European subsidiaries.

The Covid-19 pandemic, the increase in energy costs and problems in the footwear segment related to changes in consumer behavior and the rise in the cost of premises rental caused significant economic problems for Ara. In particular, the pandemic restrictions introduced in individual countries (closing stores and shopping malls) led to a loss of financial liquidity. As a result, the Ara group had to declare bankruptcy of its subsidiaries, Klauser and Salamander. The war in Ukraine had little to no impact because both the Ukrainian and Russian markets were not substantially beneficial for the company. Therefore, it was decided to comprehensively reorganize the Ara group. In 2023 the consortium sold the subsidiaries of Salamander Retail, the rights to the Salamander and Lloyd brands, and foreign subsidiaries of Salamander-Austria and Delka, focusing solely on the Ara Shoes brand in the future. The engagement in Central and Eastern Europe, including Poland, was also minimized by closing brick-and-mortar stores and foreign branches in this region of Europe.

4.6. Case study of Spelsberg GmbH & Co. KG

The Günther Spelsberg GmbH & Co. KG company was founded in 1904 in Schalksmühle by E. Spelsberg and W. Kaiser under the name Kaiser & Co. In 1956 the enterprise was renamed to Günther Spelsberg and the Spelsberg family became the sole owner. In the following years the company developed. New shop floors were built, the product range was increased, the company expanded its business to the industrial segment and filed patents in Germany, Europe and other countries of the world. Spelsberg is currently one of the leading European manufacturers in the electrical industry in the areas of electrical installation technology and housings. After the German reunification the company invested in a second production plant in Buttstädt in Thuringia. The company has a product range of over 5 thousand items such as junction boxes, distribution boxes, terminal block housings, meter and industrial housings, as well as bicycle charging stations. In addition, the company offers its customers services and individual solutions from consulting, through prototype development and production to testing and certification and final assembly. The products are manufactured in plants in Germany and then sold using the positive associations of the "Made in Germany" label. The target group is installers and industrial customers. Catalog sales account for about 60% of revenues, while services and individual solutions account for around 40% of sales revenues. In 2023 Spelsberg employed around 600 people in Germany and abroad and generated revenues of over 100 million EUR.

The company's foreign expansion began in the 1970s in the form of exports to neighboring countries, mainly Austria and Switzerland. The rationale behind the internationalization was

the utilization of full production capacity, increasing revenues and breaking into new markets. Currently, the company sells in over 70 countries around the world through subsidiaries and importers, sales agents and distribution partners. Foreign operations constitute approximately 25-30% of the company's revenues. As the respondent accounts "We are a relatively small company, but in Germany, Austria and Switzerland we are among the top three sellers on the market and we want to continue to expand further in the future.". In the 1990s, the process of internationalization in the form of individual foreign companies gained momentum, thus in 1995 a branch was established in the Czech Republic, and then in 1997 another one in Great Britain. More new companies were established in 2003 in the Netherlands and Spain and in 2007 in Denmark. After a period of consolidation of foreign companies, a further process of internationalization took place, consisting of capital engagement in new markets.

New subsidiaries were established in Sweden (2017), Norway (2018), Finland and Belgium (2019), France (2021) and Poland (2024).

The Covid-19 pandemic and the war in Ukraine had little impact on the company's performance. The exports to Russia, which were already small-scale prior to the war, were terminated. On the other hand, the increase in energy prices had a significant impact on the company's operations in 2022, i.e. following the outbreak of the war, which caused these prices to soar. By the present, the prices have fell and stabilized.

4.7. Case study of Murtfeldt Kunststoffe GmbH & Co. KG

The Murtfeldt Kunststoffe GmbH & Co. KG company was founded in 1954 by Fritz Murtfeldt in Dortmund. It is one of the leading European suppliers in the production and processing of high-performance plastics, which are mostly used in mechanical engineering, as well as drive and conveyor technology. The company manufactures products from ultra-high-molecular-weight polyethylene and high-molecular-weight polyethylene and other engineered construction materials. Customers include leading suppliers in, among others. the fields of mechanical engineering, drive technology, pharmaceutical and medical engineering, beverage bottling, food processing, packaging industry, aviation and automotive industry. The company works closely with customers to develop and produce individual engineering plastic solutions for the production of mechanical engineering and sliding profiles, mounting and lubrication systems, and industrial 3D printing of plastics, as well as carbon and glass fibers. As the respondent stated, "our key competence is designing, advising and solution planning for our customers, then modifying and developing technical plastics, processing them and delivering them together and providing assembly services" Currently, the Murtfeldt Group also includes takeover companies, such as Carbovation (2019), Jomatik (2020) and Crosslink (2021). In 2022, the Murtfeldt Group employed circa 750 people (including about 80 people abroad) and achieved sales revenues of approximately 100 million euros.

Murtfeldt began its internationalization in the late 1960s in connection with cooperation on the domestic market with a German roller chain manufacturer that secured the services of sales

representatives abroad. Along with the sale of chains, the necessary components, such as tensioners, were also sold, which allowed Murtfeldt to actively operate on many foreign markets around the world. As the respondent states, "due to the leading role of the German engineering industry in the world, approximately 80% of revenues are generated by sales in Germany and 20% by foreign operations." It should be noted that the indirect share of the company's internationalization is much higher because assembled industrial machines (which contain Murtfeldt semi-finished products) are then sold abroad. The first capital engagement took place in 1989, when the Dutch cooperator Mata was taken over. In 1993 a branch was established in the Czech Republic, which now deals with production and offers individual solutions for industrial customers in the Czech Republic and Slovakia. The reason for entering the Czech market was the strong position of the Czech engineering industry in Central Europe and the expansion of German companies in this industry to the Czech Republic, which resulted in an increase in demand for Murtfeldt products. In the same year, another branch was also opened in Italy. The company is present in all remaining European markets and many global markets and sells its products to foreign importers who buy the products on their own account. In some markets, such as Poland, France or Scandinavian countries, the company cooperates with foreign partners who sell products on a commission basis. The most important foreign markets are Italy, Great Britain, Switzerland and Scandinavian countries.

The production process is very energy-intensive (constitutes approximately 50% of production costs), therefore the increase in energy prices, especially natural gas, related to the war in Ukraine resulted in a significant increase in production costs. These problems concern the entire industry, because most competitors also produce in Germany or Western Europe. After the outbreak of the war, exports to Russia were terminated and operations in Ukraine were restricted, however these markets were never substantial for the company. The Covid-19 pandemic had no effect the company's operations.

4.8. Case study of Rudolf von Scheven GmbH

The Von Scheven GmbH company is a family business founded in 1937 by Rudolf von Scheven in Sprockhövel (Germany). Since the beginning of its commercial activity, the enterprise has specialized in the production of high-quality ball valves for industry, including 2-way, 3-way and multi-way valves, and also high pressure and high temperature valves. Until the mid-1980s, the production and sale of valves was mainly targeted at the needs of hard coal mining and to a small extent at industry. As a consequence of gradual decommissioning of hard coal mining in Germany, the company restructured, focusing on two segments: mining (hard coal and other minerals, deep and open pit) and industry. Currently, it supplies its products to many industrial sectors, such as energy, hydraulics, mining, chemical, petrochemical, shipbuilding and environmental protection. As the respondent states, "we produce various valves for fluids (aggressive and non-aggressive), solids and gases from steel, metal, duplex stainless steel, stainless steel and ductile iron, used wherever something needs to be closed or opened."

The company began its internationalization in the 1970s in the form of indirect export as part of cooperation with German manufacturers of equipment and machinery (mainly for the mining industry) sold on foreign markets, where von Scheven valves were mounted. The export of valve replacement parts was conducted in a similar manner, i.e. through manufacturers of the equipment who had foreign representatives. As part of the restructuring of the company, the strategy on foreign markets underwent some changes. The previous strategy of valve sales in Germany for the first assembly remained unchanged. However, the process of establishing relationships with designers of industrial equipment and machines was strengthened in order to increase the use of von Scheven valves in the manufacture of the equipment. The internationalization strategy regarding replacement parts previously sold in the form of indirect export was also changed. The company started to offer its products through direct export by establishing foreign market cooperation with partners who are independent brokers (usually sales representatives). They purchase products directly from the company's headquarters in Sprockhövel and often have exclusive sales on a given foreign market. Cooperation with foreign partners is based on building relationships and mutual trust. In the respondent's words, "when I receive a purchase inquiry for a valve from a mining company in the USA, I forward it to our partner in America - I don't want to pass them over, because building trust takes a long time and it can be ruined in seconds." In 2022 the company had 60 employees on the payroll and export revenues from the mining segment accounted for over 85% of the company's total revenues in this segment, and export in the industrial segment constituted about 20% of the company's total revenues accordingly. The rationale behind the internationalization was cooperation with domestic manufacturers of machinery and equipment and the decommissioning of hard coal mining. As a consequence, the company was forced to find new sales markets for its products. Currently, the commodities are exported to many countries in Europe, Asia, Australia, South and North America. The most important foreign markets in terms of sales volume are the USA, Australia and China. South American countries are served by a large cooperator in the USA, who has representative offices in the said countries.

The pandemic had no impact on the company's performance. On the other hand, the war in Ukraine led to a drop in sales in Ukraine and the termination of exports to Russia, which was an important market for the firm. The company's production process is energy-intensive, therefore the increase in energy costs translates into an increase in production costs.

5. Discussion and implications

The account of case studies of Polish and German enterprises presented in the preceding chapter addressed the research questions formulated in the paper. A comparative analysis

of case studies of Polish and German enterprises regarding their internationalization was also conducted, the results of which contain an answer to the last research question.

The results of the qualitative study confirm proposition P1 presented in the introduction. The conducted comparative analysis leads to the conclusion that there are certain differences in the process and methods of internationalization between the surveyed Polish and German companies. The identified differences are presented below. The findings from the comparative analysis accentuate the diverse strategies adopted by companies concerning the initiation and expansion process in foreign markets.

Polish companies are entities that decided to internationalize only after the democratic transition at the turn of the 1980s/1990s. It is interesting that some of the analyzed businesses decided to become involved in foreign operations soon after inception (or after concluding adaptive processes). It can be assumed that these were international undertakings based on the model of born globals. The Polish enterprises internationalize mainly on the EU market; however, some operate on numerous markets worldwide. The primary strategy of internationalization is indirect export, yet some entities take advantage of direct export and sometimes have dealerships or they rarely engage their capital in a foreign branch. The revenues from foreign sales constitute a considerable portion of the total revenue of the enterprises, and they are related to the limited demand for the commodities on the domestic market. The rationale for undertaking internationalization is the knowledge, vision and experience of the owners, accessibility of eastern markets, geographical diversification of operations, saturation and low demand on the domestic market, the need to expand sales markets, and maximizing production capacity.

German companies are entities with a long tradition that have been operating abroad for many years. Until the 1960s and 1970s, they were engaged in the German market only, due to the significant potential of the domestic market. Currently, they are internationalizing in numerous markets around the world, using export forms (direct and indirect) as well as direct investments, conducting internationalization through foreign branches and some firms also have production and assembly plants scattered in many countries in Europe and beyond. It can be stated that international activity is based on the theory of the Uppsala School and innovative models of internationalization. It is interesting that many companies operate in the B2B segment, especially when production for the machine industry is involved. The significant potential of the domestic market means that the portion of revenues from foreign sales in the total revenues of enterprises is often lower comparing to Polish companies. The reasons that drive internationalization in German companies include expanding sales markets, uplifting production capacity, increasing revenues, capturing a share of new markets, demand for products on foreign markets, cooperation with German manufacturers of equipment and machinery who sell on foreign markets in which the products are assembled.

Polish entities often operate in the low-price segment, while German ones operate in the high-price segment, often selling not only the product itself but also a comprehensive concept (e.g. on the B2B market) consisting in the development and production of individual

solutions related to consulting, project preparation, custom production, delivery of products, assembly or after-sales services.

This exploratory qualitative study has provided a comprehensive and detailed picture of the internationalization process. Thus, the findings constitute a significant contribution to the comprehension of internationalization processes, as well as the motivations and behaviors of Polish and German enterprises in the context of foreign expansion. The conducted analysis also brings new insights regarding the reasons, methods, and processes of re-internationalization—that is, withdrawal from foreign markets—including, in particular, the abandonment of direct foreign investment. The research also provides valuable information for scholars, as it is one of the first studies to undertake a comparative analysis of internationalization processes among European enterprises from both “old” and “new” EU member states, as well as countries with high and low labor costs, or states that are leading global exporters and those with lower export volumes but significant potential in this area.

6. Theoretical contribution and management implications

The study’s results have expanded and deepened knowledge and provided new insights into the rationale behind the internationalization process or entering new markets, as well as the strategies and motivations behind companies’ actions to capture foreign markets. Additionally, the findings contribute to internationalization theory in several ways, particularly regarding the Uppsala school of internationalization (Johanson, Wiedersheim-Paul, 1975; Johanson, Vahlne, 1977), innovative stage models of internationalization (Bilkey, Tesar, 1977; Reid, 1981), and early and rapidly internationalizing firms (Rennie, 1993; McDougall et al., 1994). First, by conducting qualitative interviews, it was possible to ensure a holistic approach and define a detailed picture of companies’ behaviors and the reasons for their internationalization. Second, the study allowed for the identification of companies’ internationalization behaviors in response to changeable market conditions (e.g., EU accession, the Covid-19 pandemic, and the energy crisis in Europe caused by the war in Ukraine). Third, the qualitative comparative study revealed differences in internationalization behaviors and their reasons among Polish and German firms.

From a practical standpoint, the study’s findings can be exploited by Polish companies in their foreign market expansion efforts. The results are particularly valuable for enterprises planning to start or expand internationalization in the European market. They provide important information for business managers, helping them prepare and adapt internationalization strategies to varying market conditions. Moreover, the findings can serve as recommendations for government and regional agencies in supporting small, medium, and large enterprises in their

international activities. The results of the German firms' study can also provide valuable insights for Polish business managers, allowing them to adopt best practices in foreign market operations. Polish companies could consider, following the example of German firms in the B2B sector, shifting from selling products or semi-finished goods to offering a more comprehensive concept—namely, a full-service approach that includes design, consulting, custom manufacturing, assembly, and after-sales services. This strategy could enable companies to operate in a higher-price segment, achieve higher margins and revenues, and enhance brand recognition of their products among foreign customers.

7. Limitations and future research

The discussed research results have certain limitations. The analysis demonstrated in this paper used a qualitative approach to establish an in-depth understanding of the attitudes and behaviors of enterprises regarding internationalization. The fact that qualitative research is generally based on smaller samples is likely one of the limitations. These limitations also create opportunities for future research in this field. This research has identified important aspects of internationalization that can be explored in more detail in prospective research and provide a basis for developing and refining research hypotheses in quantitative studies. Further research can use the qualitative findings presented herein as essential information for future quantitative studies, e.g. conducted on large, quoted samples. An interesting recommendation for further research would be to deepen the analysis of the forms and reasons for foreign expansion, internationalization regions, foreign marketing activities, and the strategies used by small, medium, and large Polish and German enterprises in foreign markets, followed by a comparative analysis of these entities.

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